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October 23, 2007

SECURITIES AND EXCHANGE COMMISSION

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



07027626

SUPPL

Attention: Office of International Corporate Finance

Re: Rule 12g3-2(b) submission by Coca-Cola İçecek A.Ş. (the "Company")

Ladies and Gentlemen:

We refer to the above-referenced exemption pursuant to Rule 12g3-2(b) (the "Rule") under the Securities Exchange Act of 1934, as amended (the "Act"), granted previously to Coca-Cola İçecek A.Ş. We hereby transmit to you, in accordance with the provisions of the Rule, the following announcement made to the Istanbul Stock Exchange on October 23, 2007.

Fitch Ratings today affirmed Coca-Cola İçecek A.Ş.'s (CCI) Local Currency Senior Unsecured and Issuer Default ratings (IDR) at 'BBB'. The Company's Foreign Currency Senior Unsecured rating and IDR, which are constrained by Turkey's Country Ceiling, are affirmed at 'BB'. Both IDRs have a Stable Outlook. Our local currency rating remains at four notches above the sovereign rating.

As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act.

Kindly acknowledge receipt of this letter and the submission of the documents delivered herewith by stamping the duplicate copy of this letter and returning it in the envelope provided.

Sincerely,

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THOMSON
FINANCIAL

Coca-Cola İçecek A.Ş.
[Signature]
[Signature]
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COCA-COLA İÇECEK A.Ş.

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